

wherever possible, Special Component Plan (SCP) for SCs and Tribal Sub Plan (TSP) for STs and carved out of the annual plans.

**Benefit of rebate on interest accrued on HBA to employees of M/O Agriculture**

**2667. SHRI K.M. KHAN:** Will the Minister of AGRICULTURE be pleased to state:

(a) whether employees in the Ministry of Agriculture (Department of Agriculture and Cooperation) are not given the benefit of rebate on the interest accrued on House Building Advance as provided under Section 192 (2B) of Income Tax Act while deducting tax at source by the person responsible for making payment (DDO); and

(b) if so, the reasons therefor and steps taken to be taken by the Ministry to ensure that this benefit is given to the employees working in the Ministry?

**THE MINISTER OF STATE IN THE MINISTRY OF AGRICULTURE (SHRI S.B.P.B.K. SATYANARAYANA RAO):**

(a) and (b) Yes, Sir, they are being given the benefit. The benefit of rebate on the interest accrued on House Building Advance drawn by the employees of the Department from financial institutions such as HDFC, LIC, etc. is given to them under Section 192(2B) of the Income Tax Act at the time of deduction of tax at source by the Drawing and Disbursing Officer of the Department. This benefit is given to the employees on production of a certificate by them in this regard from the respective financial institution. In the case of House Building Advance drawn from the Government, the individual employee is given a certificate of accrual of interest on House Building Advance for enabling him to claim the same from Income Tax authorities by filing tax return.